



# AUDITOR I

OPEN – STATEWIDE  
JB60 - 4175 6PB27

CALIFORNIA STATE GOVERNMENT - AN EQUAL OPPORTUNITY EMPLOYER TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE OR SEXUAL ORIENTATION.

**IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.**

<b>EXAMINATION TYPE</b>	This is an open examination. Applications for this examination will not be accepted on a promotional basis. Career credits will not be granted.
<b>LOCATION</b>	<b>This examination is administered for positions statewide in the Employment Development Department by the State Personnel Board utilizing the Internet.</b>
<b>WHO SHOULD APPLY</b>	Applicants who meet the minimum qualifications as stated below may apply and take this examination at any time. Once you have taken the Training and Experience Evaluation examination, you may not retest for nine (9) months.
<b>HOW TO APPLY</b>	The Application and the Training and Experience Evaluation will be available on a continuous basis on the Internet. Applicants will respond to questions regarding their ability to meet minimum qualifications, provide their contact information, and take the Training and Experience Evaluation on the Internet.  <b>DO NOT SUBMIT A STATE APPLICATION FORM. THE APPLICATION FORM FOR THE AUDITOR I EXAMINATION IS CONTAINED IN THE INTERNET PROCESS.</b>  If you do not have Internet access, there are public access Internet terminals in over 150 California public libraries. Contact your local library for information as to where the nearest Internet terminal is located and the policies related to usage. <b>DO NOT</b> contact the State Personnel Board or the Employment Development Department for this information. The State Personnel Board and the Employment Development Department do not maintain an up-to-date list of library locations. The State Personnel Board Service Center, located at 801 Capitol Mall, Sacramento, CA, does have Internet terminals that are available for public use at no cost. For more information, contact the Service Center at (916) 653-1705.  If you are not familiar with the Internet, you may have a friend or family member assist you. You may apply and take the examination on the Internet by connecting to:  <b><a href="http://www.spb.ca.gov/employment/exam_start.htm">http://www.spb.ca.gov/employment/exam_start.htm</a></b>  Follow the on-line instructions. Please note that the Internet system will be unavailable on Tuesdays between 7:00 a.m. and 1:00 p.m., Pacific Standard time, for processing and maintenance. <b>DO NOT</b> begin the application process on the Internet during this time as your record will NOT be processed. It takes approximately one hour to complete the Application and the Training and Experience Evaluation on the Internet. If you begin the examination before 7:00 a.m., be sure to allow sufficient time to complete the process.
<b>SPECIAL TESTING ARRANGEMENTS</b>	If you have a disability and need special testing arrangements, call the State Personnel Board's Examination and Selection Services Section at (916) 653-1502, Telecommunications Device for the Deaf (TTY) (916) 654-6336, or via California Relay (Telephone) Service for the deaf or hearing impaired: from TTY phones: 1-(800) 735-2929, for voice phones: 1-(800) 735-2922.
<b>SALARY</b>	Salary Range: \$2,902 - \$3,529 per month.

**SEE PAGE 2 FOR ADDITIONAL INFORMATION**

<b>POSITION DESCRIPTION</b>	Under close supervision, the Auditor I performs tax audits, investigations, and examinations of employers' books and records for the purpose of determining status and/or liability under the provisions of the California Unemployment Insurance Code (CUIC). Other duties include, but are not limited to, participation in Branch and Division sponsored training, advising employers and/or their representatives in the applications of the CUIC, and preparation for Tax Benefit Hearings.
<b>REQUIREMENTS FOR ADMITTANCE TO EXAMINATION</b>	NOTE: All applicants must meet the education and/or experience requirements as stated on this examination announcement.
<b>MINIMUM QUALIFICATIONS</b>	<p style="text-align: center;"><b>EITHER I</b></p> <p>Equivalent to graduation from college, with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)</p> <p style="text-align: center;"><b>OR II</b></p> <p>Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.</p> <p style="text-align: center;"><b>OR III</b></p> <p>Completion of the equivalent of 19 semester hours of course work, 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing and cost accounting; and three semester hours of business law. (Persons who will complete course work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)</p> <p><b>"Professional accounting curriculum"</b> means core accounting courses that are the required courses needed to obtain a certificate, Associate of Arts, or Bachelors Degree in Accounting. <b>Unacceptable</b> courses would include mathematics, statistics, data processing, bookkeeping, marketing, and Introduction to Accounting.</p>
<b>TRAINING AND EXPERIENCE EVALUATION</b>	The examination will consist of a Training and Experience Evaluation weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.
	<b>TRAINING AND EXPERIENCE EVALUATION - WEIGHTED 100%</b>  <b>A. Knowledge of:</b> General accounting and auditing principles, procedures, and standards, as well as business law.  <b>B. Ability to:</b> <ol style="list-style-type: none"><li>1. Apply general accounting and auditing principles and procedures.</li><li>2. Conduct the less difficult audits or financial examinations of accounts and records.</li><li>3. Meet with and obtain the cooperation of individuals, or representatives of organizations, subject to tax or regulation.</li><li>4. Create good will and maintain it in the initiation and completion of an audit and the disclosure of findings critical in nature or indicating additional tax liability.</li><li>5. Analyze data and draw sound conclusions.</li><li>6. Analyze situations accurately and adopt an effective course of action.</li><li>7. Prepare clear, complete, and concise reports.</li><li>8. Communicate effectively.</li></ol>

**ELIGIBLE LIST  
INFORMATION**

An open merged eligible list will be established for the Employment Development Department. The names of successful competitors will be merged onto the eligible list in order of final scores regardless of test date. Eligibility expires 12 months after it is established. Competitors must then retest to reestablish eligibility.

**VETERANS'  
PREFERENCE**

**Veterans Preference** credits will be added to the final score of all competitors who are successful in this examination and who qualify for, and have requested, these points through the State Personnel Board. Due to changes in the law, effective January 1, 1996, VETERANS WHO HAVE ACHIEVED PERMANENT CIVIL SERVICE STATUS ARE NOT ELIGIBLE TO RECEIVE VETERANS PREFERENCE CREDITS.

**QUESTIONS?**

If you have any questions concerning this announcement, please contact:

State Personnel Board  
801 Capitol Mall  
P.O. Box 944201, Sacramento, CA 94244-2010  
(916) 653-1502, TTY (916) 654-6336  
California Relay Service: 1-800-735-2929 (TTY), 1-800-735-2922 (Voice)

TTY is a Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device.

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**GENERAL INFORMATION**

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**The State Personnel Board** reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible list in order of final test scores (except as modified by veterans preference credits) regardless of the date of the test and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class.

**Veterans Preference:** California law limits the granting of veterans' preference points in open entrance examinations and open non-promotional examinations. Credits in open entrance examinations is granted as follows: 10 points for veterans, widows, or widowers of veterans, and spouses of 100 percent disabled veterans; and 15 points for disabled veterans. Credit in open non-promotional examinations is granted as follows: Five points for veterans; and 10 points for disabled veterans. Directions for applying for veterans' preference are on the Veterans' Preference Application which is available from the State Personnel Board office, written test proctors, and the Department of Veterans Affairs, P.O. Box 1559, Sacramento, CA 95807.

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**CALIFORNIA STATE PERSONNEL BOARD**

**P.O. BOX 944201 – 801 CAPITOL MALL  
SACRAMENTO, CA 94244-2010  
(916) 653-1502 – TTY (916) 654-6336**